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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No. : 10/509,371 Confirmation No. : 3837  
First Named Inventor : Takuya SUGAWARA  
Filed : May 27, 2005  
TC/A.U. : 2812  
Examiner : C. Lee  
  
Docket No. : 101249.55458US  
Customer No. : 23911  
  
Title : Method for Forming Underlying Insulation Film

**RESPONSE TO ELECTION REQUIREMENT**

**Mail Stop AMENDMENT**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

In response to the Restriction Requirement of February 3, 2006, Applicants elect Group I, claims 1-5 drawn to a process for forming an underlying film. Applicants reserve the right to file divisional applications for the non-elected claims.

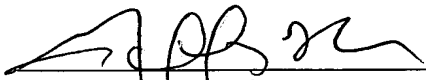
If there are any questions regarding this amendment or the application in general, a telephone call to the undersigned at (202) 624-2995 would be appreciated since this should expedite the prosecution of the application for all concerned.

Serial No.: 10/509,371  
Restriction Requirement Dated: March 3, 2006  
Office Action Mailed: February 3, 2006  
Attorney Docket No. 101249.55458US

If necessary to effect a timely response, this paper should be considered as a petition for an Extension of Time sufficient to effect a timely response, and please charge any deficiency in fees or credit any overpayments to Deposit Account No. 05-1323 (Docket #101249.55458US).

Respectfully submitted,

March 3, 2006

  
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